Serial No. 10/702,046 312 Amendment Dated: May 20, 2005 Attorney Docket No. 038871.52853US

REMARKS

Entry of the foregoing amendment pursuant to PTO Rule 312 is respectfully requested. The issue fee has not been paid.

The amendment to Claim 16 corrects a grammatical error, while the amendments to Claims 3 and 4 are intended for clarification. The limitation "each stage having a pulse tube and a regenerator tube", in particular, has been moved from Claim 3 into Claim 4 (from which Claim 3 depends). (Also, the spelling of the word "stage" has been corrected.) Accordingly, these changes do not enlarge the scope of the claims, raise a new issue or require a new search. Applicants respectfully request, therefore, that they be approved and entered.

If there are any questions regarding this amendment or the application in general, a telephone call to the undersigned would be appreciated since this should expedite the prosecution of the application for all concerned.

If necessary to effect a timely response, this paper should be considered as a petition for an Extension of Time sufficient to effect a timely response, and please charge any deficiency in fees or credit any overpayments to Deposit Account No. 05-1323 (Docket #038871.52853US).

Respectfully submitted,

dwarde

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